State of Kansas
City
2023

CERTIFICATE

To the Clerk of Woodson County, State of Kansas
We, the undersigned, officers of
City of Yates Center
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle T		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	1,397,746	324,252	45.150
Debt Service	10-113	8			
Library	12-1220	8	69,520	57,732	7.981
Recreation	12-1927	9	34,285	23,290	3.056
Special Law & Emergency Vehic	12-110b	9	236,340	13,440	1.872
Special Highway		10	263,298		
Special Parks & Recreation		10	9,609		
Special Recreation Facilities		11	179,536		
Fire Protection Building		11	96,110		
Economic Development		12	51,735		
Sewer System Utility		12	461,615		
Sewer Debt Relief		13	86,826		
Ball Field Improvements		13	22,620		
Waterworks Utility		14	1,031,389		
Multi-Year Capital Improvement		15	419,403		
Non-Budgeted Funds-A		16			
Non-Budgeted Funds-B		17			
Totals		xxxxxx	4,360,031	418,714	58.059
Budget Hearing Notice		18			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation
				Revenue Neutral Rate	58.322

Assisted by:
Philip A. Jarred, CPA
Jarred, Gilmore & Phillips, PA
Address:
1815 S Santa Fe
Chanute, KS 66720
Email:
pjarred@jgppa.com

Attest: Aug. 22 2022

County Clerk

Governing Body

COUNTY CLERK
WOODSON COUNTY

City of Yates Center

2023

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	326,040	52,195	993	766	4,111	0
Debt Service						
Library	57,286	9,171	175	134	723	0
Recreation	21,932	3,511	67	51	277	0
Special Law & Emergen	13,439	2,151	41	32	170	0
TOTAL	418,697	67,028	1,276	983	5,281	0

County Treas Motor Vehicle Estimate 67,028
County Treas Recreational Vehicle Estimate 1,276
County Treas 16/20M Vehicle Estimate 983
County Treas Commercial Vehicle Tax Estimate 5,281
County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.16009
Recreational Vehicle Factor 0.00305
16/20M Vehicle Factor 0.00235
Commercial Vehicle Factor 0.01261
Watercraft Factor 0.00000

City of Yates Center 2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General	Special Highway	50,000	50,000	50,000	K.S.A. 12-1, 117
General (Sales Tax)	Special Highway	33,410	25,088	14,044	K.S.A 12-197
General	Economic Development	33,410	25,088	14,044	K.S.A. 12-197
General	Sp Law & Emerg Vehicl	41,763	31,360	18,516	K.S.A. 12-197
General	Fire Protection Building	16,705	12,544	7,406	K.S.A. 12-197
General	Ball Field Improvements	12,529	9,408	5,554	K.S.A. 12-197
General	Multi-Year Cap Impr	99,917	0	0	K.S.A. 12-197
General - Parks	Multi-Year Cap Impr	0	9,408	5,554	K.S.A. 12-197
General - Pool	Multi-Year Cap Impr	0	12,544	7,406	K.S.A. 12-197
General - Sp. Pool	Multi-Year Cap Impr	0	35,280	35,280	K.S.A. 12-197
General - Fire	Multi-Year Cap Impr	0	15,000	15,000	K.S.A. 12-197
General - Police	Multi-Year Cap Impr	0	2,500	2,500	K.S.A. 12-197
General	Library Reserve	21,000	12,000	12,000	K.S.A. 12-197
Special Highway	Municipal Equipment	39,697	0	0	K.S.A. 12-1, 117
Special Highway	Special Highway Reserve	0	0	0	K.S.A. 68-590
Water Works Utility	Sewer System Utility	48,000	24,000	0	K.S.A. 12-825d
Water Works Utility	Water Reserve	20,400	20,400	20,400	K.S.A. 12-825d
Water Works Utility	Special Highway	0	0	80,000	K.S.A. 12-1, 119
Sewer System Utility	Sewer Debt Service	170,400	170,400	26,000	K.S.A. 12-825d
Sewer System Utility	Special Highway	0	20,000	80,000	K.S.A. 12-1, 119
	Totals	587,231	475,020	393,704	
	Adjustments*				
	Adjusted Totals	587,231	475,020	393,704	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund

City of Yates Center

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2022	Date Due Interest	Date Due Principal	Amount Due 2022 Interest	Amount Due 2022 Principal	Amount Due 2023 Interest	Amount Due 2023 Principal
General Obligation:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Kansas Public Water Supply											
Revolving Loan	2/1/2011	8/1/2030	3.82	576,897	235,646	2/1, 8/1	2/1, 8/1	8,790	22,398	7,926	23,262
Kansas Water Pollution Control											
Revolving Loan	9/1/2003	3/1/2023	3.39	2,738,507	246,706	3/1, 9/1	3/1, 9/1	6,993	163,085	1,417	83,621
Total Other					**482,352**			**15,783**	**185,483**	**9,343**	**106,883**
Total Indebtedness					**482,352**			**15,783**	**185,483**	**9,343**	**106,883**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2022	Payments Due 2022	Payments Due 2023
Sewer Line Replacement	7/18/2018	96	3.50	79,310	52,115	11,562	11,562
Sewer Truck	4/2/2019	48	4.29	103,000	42,139	22,454	22,454
Swimming Pool	7/1/2020	240	4.15	615,000	530,680	46,098	46,098
Totals					**624,933**	**80,115**	**80,115**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2023

Library found in: City of Yates Center
Woodson County

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2022	Proposed Year 2023
Ad Valorem Tax	$56,140	$57,732
Delinquent Tax	$1,146	$1,132
Motor Vehicle Tax	$8,949	$9,171
Recreational Vehicle Tax	$122	$175
16/20M Vehicle Tax	$119	$134
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$66,476	$68,344
Difference in Total Taxes:	$1,868	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$6,757,597	$7,179,267
Did Assessed Valuation Decrease?	No	
Levy Rate	8.478	8.041
Difference in Levy Rate:	(0.437)	
Qualify for grant: Not Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Yates Center 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	180,273	151,131	205,939
Receipts:			
Ad Valorem Tax	273,786	319,519	xxxxxxxxxxxxxxx
Delinquent Tax	17,595	6,521	6,358
Motor Vehicle Tax	56,482	46,916	52,195
Recreational Vehicle Tax	1,003	639	993
16/20M Vehicle Tax	677	625	766
Commercial Vehicle Tax	4,405	3,715	4,111
Watercraft Tax	0	0	0
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Mineral Production Tax	4	4	4
Local Sales Tax	445,469	462,618	462,618
County Sales Tax	84,284	133,292	133,292
Franchise Tax	68,492	64,191	64,191
Intergovernmental	0	0	0
Local Alcohol Tax	1,509	397	2,323
Grants	24,482	0	0
Charges for Services			
Licenses and Fees	4,425	4,165	4,165
Swimming Pool	13,002	14,644	14,644
Golf Cart Permit	2,660	2,700	2,000
Impound Fees	755	990	990
Fines, Forfeitures & Penalties			
Fines	94,797	90,790	90,790
Use of Money & Property			
Sale of Assets	0	0	0
Royalty Income	0	0	0
Dividends	18,639	18,592	15,000
Other Receipts			
Reimbursed Expense	53,100	23,236	15,000
Donations	300	0	0
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	5,240	4,474	4,474
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	1,801	2,481	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,172,907**	**1,200,509**	**873,913**
Resources Available:	**1,353,180**	**1,351,640**	**1,079,852**

City of Yates Center

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	1,353,180	1,351,640	1,079,852
Expenditures:			
General Government	270,472	264,759	516,536
Employee Benefits	105,049	120,052	131,217
Fire	61,563	48,896	62,230
Law Enforcement	321,341	331,770	347,459
Utilities Services	53,550	54,189	60,000
Swimming Pool	55,267	56,523	61,500
Parks	26,073	29,292	31,500
0	0	0	0
Sub-Total detail page	893,315	905,481	1,210,442
Operating Transfers to:			
Special Highway	50,000	50,000	50,000
Special Highway (Sales Tax)	33,410	25,088	14,044
Economic Development (Sales Tax)	33,410	25,088	14,044
Special Law & Emergency Vehicle	41,763	31,360	18,516
Fire Protection Building Fund	16,705	12,544	7,406
Ball Field Improvements Fund	12,529	9,408	5,554
Multi-Year Capital Improvements Fund	99,917	0	0
Multi-Year Capital Improvements Fund (F	0	9,408	5,554
Multi-Year Capital Improvements Fund (F	0	12,544	7,406
Multi-Year Capital Improvements Fund (S	0	35,280	35,280
Multi-Year Capital Improvements Fund (F	0	15,000	15,000
Multi-Year Capital Improvements Fund (F	0	2,500	2,500
Library Reserve	21,000	12,000	12,000
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,202,049**	**1,145,701**	**1,397,746**
Unencumbered Cash Balance Dec 31	151,131	205,939	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	1,172,119	1,210,108	1,397,746
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,397,746
		Tax Required	317,894
	Delinquent Comp Rate:	2.0%	6,358
		Amount of 2022 Ad Valorem Tax	324,252

See Tab A

City of Yates Center 2023

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
General Government			
Personal Services	111,055	145,513	160,064
Contractual Services	113,011	112,842	130,000
Commodities	7,211	6,404	18,500
Capital Outlay	39,195	0	207,972
Total	**270,472**	**264,759**	**516,536**
Employee Benefits			
Workmans Compensation	18,203	21,985	24,184
Retirement Contributions	44,020	45,210	49,731
FICA Payments	42,284	44,457	48,902
Unemployment Compensation	542	8,400	8,400
Total	**105,049**	**120,052**	**131,217**
Fire			
Personal Services	22,021	22,801	25,410
Contractual Services	16,492	16,291	16,820
Commodities	717	940	10,000
Capital Outlay	22,333	8,864	10,000
Total	**61,563**	**48,896**	**62,230**
Law Enforcement			
Personal Services	252,399	252,235	277,459
Contractual Services	47,303	54,725	45,000
Commodities	16,389	18,560	17,500
Capital Outlay	5,250	6,250	7,500
Total	**321,341**	**331,770**	**347,459**
Utilities Services			
Contractual Services	53,550	54,189	60,000
Total	**53,550**	**54,189**	**60,000**
Swimming Pool			
Personal Services	25,383	25,575	30,000
Contractual Services	13,544	15,308	14,500
Commodities	15,611	15,302	17,000
Capital Outlay	729	338	0
Total	**55,267**	**56,523**	**61,500**
Parks			
Personal Services	4,146	5,990	11,000
Contractual Services	20,857	21,650	15,000
Commodities	1,070	1,652	2,500
Capital Outlay	0	0	3,000
Total	**26,073**	**29,292**	**31,500**
Total	**0**	**0**	**0**
Page Total	**893,315**	**905,481**	**1,210,442**

(Note: Should agree with general sub-totals.)

City of Yates Center 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	0	0	
Recreational Vehicle Tax	0	0	
16/20M Vehicle Tax	0	0	
Commercial Vehicle Tax	0	0	
Watercraft Tax	0	0	
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Basis Reserve (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellanous exceed 10% of Total Ex			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.0%	0
		Amount of 2022 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	1,584	1,585
Receipts:			
Ad Valorem Tax	43,331	56,140	xxxxxxxxxxxxxxx
Delinquent Tax	3,191	1,146	1,132
Motor Vehicle Tax	11,207	8,949	9,171
Recreational Vehicle Tax	199	122	175
16/20M Vehicle Tax	129	119	134
Commercial Vehicle Tax	874	709	723
Watercraft Tax	0	0	0
State Assessed	8,896	0	
Mineral Tax	1	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**67,828**	**67,185**	**11,335**
Resources Available:	**67,828**	**68,769**	**12,920**
Expenditures:			
Culture and Recreation			
Appropriation to Library Board	66,244	67,184	69,520
	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**66,244**	**67,184**	**69,520**
Unencumbered Cash Balance Dec 31	1,584	1,585	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	66,244	67,184	69,520
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	69,520
		Tax Required	56,600
	Delinquent Comp Rate:	2.0%	1,132
		Amount of 2022 Ad Valorem Tax	57,732

City of Yates Center 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Recreation**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	2,707	2,853	3,683
Receipts:			
Ad Valorem Tax	16,590	21,493	xxxxxxxxxxxxxxxx
Delinquent Tax	1,185	524	457
Motor Vehicle Tax	4,123	4,108	3,511
Recreational Vehicle Tax	73	21	67
16/20M Vehicle Tax	48	55	51
Commercial Vehicle Tax	322	513	277
Watercraft Tax	0	0	0
Mineral Tax	0	0	0
State Assessed	3,406	3,406	3,406
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**25,747**	**30,120**	**7,769**
Resources Available:	28,454	32,973	11,452
Expenditures:			
General Government			
Personal Services	15,763	19,452	24,447
Culture and Recreation			
Golf Course Allocation	2,000	2,000	2,000
Appropriation to Commission Board	7,838	7,838	7,838
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**25,601**	**29,290**	**34,285**
Unencumbered Cash Balance Dec 31	2,853	3,683	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	26,675	29,350	34,285
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	34,285
		Tax Required	22,833
	Delinquent Comp Rate:	2.0%	457
		Amount of 2022 Ad Valorem Tax	23,290

Adopted Budget **Special Law & Emergency Vehicle**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	88,135	163,567	201,990
Receipts:			
Ad Valorem Tax	10,165	13,170	xxxxxxxxxxxxxxxx
Delinquent Tax	759	321	264
Motor Vehicle Tax	2,522	2,099	2,151
Recreational Vehicle Tax	45	29	41
16/20M Vehicle Tax	30	28	32
Commercial Vehicle Tax	197	166	170
Watercraft Tax	0	0	0
Mineral Tax	2,087	0	0
Use of Money and Property			
Sale of Assets	20,150	0	0
Other Receipts			
Reimbursed Expense	11,714	0	0
Operating Transfers from:			
General Fund	41,763	31,360	18,516
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**89,432**	**47,173**	**21,174**
Resources Available:	**177,567**	**210,740**	**223,164**
Expenditures:			
Public Safety			
Capital Outlay	14,000	8,750	236,340
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**14,000**	**8,750**	**236,340**
Unencumbered Cash Balance Dec 31	163,567	201,990	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	49,856	199,817	236,340
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	236,340
		Tax Required	13,176
	Delinquent Comp Rate:	2.0%	264
		Amount of 2022 Ad Valorem Tax	13,440

City of Yates Center 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	89,820	59,038	2,524
Receipts:			
State of Kansas Gas Tax	27,576	36,170	36,730
County Transfers Gas	0	0	0
KDOT - Connecting Links	0	0	0
State FEMA Grant	9,598	0	0
Federal FEMA Grant	71,984	0	0
Use of Money and Property			
Sales of Assets	710	90	0
Other Receipts			
Reimbursed Expense	138	129	0
Operating Transfer from:			
General Fund	50,000	50,000	50,000
General Fund (Sales Tax)	33,410	25,088	14,044
Sewer System Utility Fund	0	20,000	80,000
Waterworks Utility Fund	0	0	80,000
Interest on Idle Funds	0	0	0
Miscellaneous	544	110	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**193,960**	**131,587**	**260,774**
Resources Available:	**283,780**	**190,625**	**263,298**
Expenditures:			
General Government			
Personal Services	77,052	84,460	86,100
Contractual Services	28,102	27,085	25,947
Commodities	68,351	45,236	100,000
Commodities - Oil Purchase	0	27,000	50,000
Capital Outlay	11,539	4,320	1,251
Operating Transfer to:			
Municipal Equipment Fund	39,697	0	0
Special Highway Reserve	0	0	0
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**224,741**	**188,101**	**263,298**
Unencumbered Cash Balance Dec 31	59,038	2,524	0
2021/2022/2023 Budget Authority Amount	232,644	304,887	263,298

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	5,380	6,889	7,286
Receipts:			
Intergovernmental			
Local Alcoholic Liqor Tax	1,509	397	2,323
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,509**	**397**	**2,323**
Resources Available:	**6,889**	**7,286**	**9,609**
Expenditures:			
General Government			
Contractual Services	0	0	9,609
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**9,609**
Unencumbered Cash Balance Dec 31	6,889	7,286	0
2021/2022/2023 Budget Authority Amount	250	6,174	9,609

City of Yates Center 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Recreation Facilities**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	109,640	111,890	161,088
Receipts:			
Charges for Services			
Program Fees - South Owl Lake RV Cam	10,764	14,019	14,019
Program Fees - Walk-In Hunting/CFAP P	11,601	52,710	0
Taxes and Shared Receipts			
State Aid	0	0	0
Use of Money and Property			
Rental Income	4,429	4,429	4,429
Other Receipts			
Donations	100	395	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**26,893**	**71,553**	**18,448**
Resources Available:	**136,533**	**183,443**	**179,536**
Expenditures:			
General Government			
Contractual Services	4,555	5,349	5,700
Commodities	5,088	17,006	12,500
Capital Outlay	15,000	0	161,336
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**24,642**	**22,355**	**179,536**
Unencumbered Cash Balance Dec 31	111,890	161,088	0
2021/2022/2023 Budget Authority Amoun	53,691	152,580	179,536

Adopted Budget

Fire Protection Building	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	71,632	81,790	88,704
Receipts:			
Operating Transfer from:			
General Fund (Sales Tax)	16,705	12,544	7,406
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**16,705**	**12,544**	**7,406**
Resources Available:	**88,337**	**94,334**	**96,110**
Expenditures:			
Fire Fighting Equipment			
Contractual Services	6,548	5,630	7,000
Commodities	0	0	4,300
Capital Outlay	0	0	84,810
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,548**	**5,630**	**96,110**
Unencumbered Cash Balance Dec 31	81,790	88,704	0
2021/2022/2023 Budget Authority Amoun	47,668	89,598	96,110

City of Yates Center 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Economic Development**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	51,581	45,095	37,691
Receipts:			
Operating Transfer from:			
General Fund	33,410	25,088	14,044
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**33,410**	**25,088**	**14,044**
Resources Available:	**84,991**	**70,183**	**51,735**
Expenditures:			
General Government			
Contractual Services	20,974	252	0
Contractual Services - Property Tax Incer	0	1,044	5,000
Contractual Services - Business Incentive:	0	6,274	14,500
Contractual Services - Community Suport	0	6,000	6,000
Capital Outlay - Sidewalks	0	0	4,000
Capital Outlay - Painting Improvements	0	0	0
Capital Outlay	0	0	3,313
Culture & Recreation			
Allocation to Chamber	18,922	18,922	18,922
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**39,896**	**32,492**	**51,735**
Unencumbered Cash Balance Dec 31	45,095	37,691	0
2021/2022/2023 Budget Authority Amount	54,131	71,902	51,735

Adopted Budget

Sewer System Utility	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	113,265	148,414	158,634
Receipts:			
Charges for Services			
Sewer Sales	251,119	255,417	261,747
Sewer Charges	41,049	40,680	40,680
Other Receipts			
State Set-off program	899	554	554
Reimbursed Expense	0	0	0
Operating Transfer from:			
Water Works Utility Fund	48,000	24,000	0
Interest on Idle Funds	0	0	0
Miscellaneous	145	71	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**341,213**	**320,722**	**302,981**
Resources Available:	**454,478**	**469,136**	**461,615**
Expenditures:			
Operating Expenditures			
Personal Services	0	20,000	20,000
Contractual Services	56,039	62,337	65,000
Commodities	2,798	3,748	24,000
Capital Outlay	42,811	0	212,600
Debt Service- Sewer Line Replacement			
Principal	19,761	9,713	10,057
Interest	2,692	1,850	1,505
Debt Service- Sewer Truck			
Principal	9,380	20,621	21,518
Interest	2,183	1,833	935
Operating Transfers to:			
Sewer Debt System	170,400	170,400	26,000
Special Highway	0	20,000	80,000
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**306,064**	**310,502**	**461,615**
Unencumbered Cash Balance Dec 31	148,414	158,634	0
2021/2022/2023 Budget Authority Amount	429,106	524,356	461,615

City of Yates Center 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Debt Relief**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	60,181	60,504	60,826
Receipts:			
Operating Transfers from:			
Sewer Utility Fund	170,400	170,400	26,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**170,400**	**170,400**	**26,000**
Resources Available:	**230,581**	**230,904**	**86,826**
Expenditures:			
Debt Service			
Principal	157,693	163,085	83,621
Interest	12,384	6,993	1,417
Cash Reserve	0	0	1,788
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**170,077**	**170,078**	**86,826**
Unencumbered Cash Balance Dec 31	60,504	60,826	0
2021/2022/2023 Budget Authority Amoun	228,910	230,904	86,826

Adopted Budget

Ball Field Improvements	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	29,766	16,358	17,066
Receipts:			
Operating Transfer from:			
General Fund (Sales Tax)	12,529	9,408	5,554
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**12,529**	**9,408**	**5,554**
Resources Available:	**42,294**	**25,766**	**22,620**
Expenditures:			
General Government			
Capital Outlay	25,936	8,700	22,620
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**25,936**	**8,700**	**22,620**
Unencumbered Cash Balance Dec 31	16,358	17,066	0
2021/2022/2023 Budget Authority Amoun	29,712	21,898	22,620

City of Yates Center 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Waterworks Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	483,984	402,421	388,964
Receipts:			
Charges for Services			
Water Sales	539,880	546,590	588,497
Service Charges	22,805	22,648	22,648
Connection Fees	4,691	4,620	4,620
Other Charges	1,014	396	396
Use of Money and Property			
Crane Sales	1,729	2,206	1,000
Sale of Assets	3,100	0	0
Other Receipts			
State Set-off Program	899	0	0
Reimbursed Expense	131	166	0
Interest on Idle Funds	26,015	25,264	25,264
Miscellaneous	(50)	500	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**600,214**	**602,390**	**642,425**
Resources Available:	**1,084,198**	**1,004,811**	**1,031,389**
Expenditures:			
Operating Expenditures			
Personal Services	149,613	147,464	154,838
Contractual Services	111,495	127,929	120,000
Commodities	94,413	106,424	135,000
Capital Outlay	226,668	20,000	209,963
Capital Outlay - Upgrades	0	52,242	200,000
Capital Outlay - Meter Replacement	0	86,200	20,000
Capital Outlay - Dredging	0	0	60,000
Debt Service			
Principal	21,566	22,398	23,262
Interest	9,622	8,790	7,926
Operating Transfers to:			
Sewer System	48,000	24,000	0
Water Reserve Fund	20,400	20,400	20,400
Special Highway	0	0	80,000
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**681,777**	**615,847**	**1,031,389**
Unencumbered Cash Balance Dec 31	402,421	388,964	0
2021/2022/2023 Budget Authority Amount	877,779	1,177,428	1,031,389

City of Yates Center 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Multi-Year Capital Improvement**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	461,945	351,985	353,663
Receipts:			
Delinquent Tax	76	0	0
Intergovernmental			
Federal Grant- Pool	389,503	0	0
Federal Grant - Bunker Gear	12,213	0	0
Use of Money and Property			
Loan Proceeds	0	0	0
Operating Transfer from:			
General Fund	99,917	0	0
General Fund -Parks	0	9,408	5,554
General Fund - Pool	0	12,544	7,406
General Fund - Sp. Pool	0	35,280	35,280
General Fund - Fire	0	15,000	15,000
General Fund - Police	0	2,500	2,500
Interest on Idle Funds	5,391	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**507,101**	**74,732**	**65,740**
Resources Available:	**969,046**	**426,717**	**419,403**
Expenditures:			
General Government			
Capital Outlay	11,956	0	298,705
Parks	0	0	9,600
Pool Renovations	435,547	11,956	0
COVID Loans	59,503	0	0
Bunker Equipment	0	15,000	15,000
RV Expansion	0	0	50,000
Debt Service			
Principal	0	0	0
Interest	0	0	0
Capital Lease - Swimming Pool	110,056	46,098	46,098
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**617,061**	**73,054**	**419,403**
Unencumbered Cash Balance Dec 31	351,985	353,663	0
2021/2022/2023 Budget Authority Amount	226,199	340,521	419,403

See Tab A

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NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Municipal Equipment		**Police Dept Special Acco**		**Sewer Replacement Res**		**Water Reserve**		**Water Rescue**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	152,258	Cash Balance Jan 1	455	Cash Balance Jan 1	87,785	Cash Balance Jan 1	305,442	Cash Balance Jan 1	1,987	547,927
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Operating Transfer from:		Use of Money & Prop		Operating Transfer from		Use of Money & Prop		Other Receipts		
Special Highway	39,697	Interest Income	0	Sewer System Utiltiy	0	Interest Income	530	Miscellaneous	0	
Miscellaneous	40					Operating Transfer from:				
						Waterwork Utility	20,400			
Total Receipts	39,737	Total Receipts	0	Total Receipts	0	Total Receipts	20930	Total Receipts	0	60,667
Resources Available:	191,995	Resources Available:	455	Resources Available:	87,785	Resources Available:	326,372	Resources Available:	1,987	608,594
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Operating		Public Safety		Operating		Operating		Operating		
Capital Outlay	0	Commodities	0	Contractual	0	Contractual	0	Contractual	0	
Debt Service										
Principal	22,998									
Interest	628									
Total Expenditures	23,626	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	23,626
Cash Balance Dec 31	168,369	Cash Balance Dec 31	455	Cash Balance Dec 31	87,785	Cash Balance Dec 31	326,372	Cash Balance Dec 31	1,987	**584,968** **
										584,968 **

**Note: These two block figures should agree.

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NON-BUDGETED FUNDS (B)

2023

(Only the actual budget year for 2021 is reported)

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Lincoln Park Memorial		**ARPA Fund**		**Special Highway Reserv**		**Library Reserve Fund**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	13,592	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31		13,592
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Other Receipts		Federal Grant	100,798	Introgovernmental		Operating Transfer				
Donations	0			Special Highway Tax	10,000	General Fund	21,000			
				KDOT-Conecting Link	40,162					
Total Receipts	0	Total Receipts	100798	Total Receipts	50162	Total Receipts	21000	Total Receipts	0	171,960
Resources Available:	13,592	Resources Available:	100,798	Resources Available:	50,162	Resources Available:	21,000	Resources Available:	0	185,552
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Culture & Recreation		General Government		General Government		Culture and Recreation				
Commodities	0	Capital Outlay	0	Contractual Services	0	Contractual Services	0			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	13,592	Cash Balance Dec 31	100,798	Cash Balance Dec 31	50,162	Cash Balance Dec 31	21,000	Cash Balance Dec 31	0	**185,552** **
										185,552 **

** Note: These two block figures should agree.

CITY OF YATES CENTER

117 East Rutledge Street
Yates Center, Kansas 66783
Telephone (620) 625-2118
Fax (620) 625-3119

Member League of Kansas Municipalities

Justin W Weston
Mayor

Wynona B Boice
City Clerk

Brian P Duncan
City Attorney

July 8, 2022

Woodson County Clerk:

The City of Yates Center will not need an RNR notice or hearing for the 2023 budget.

Becky Boice

Becky Boice
City Clerk

State of Kansas
City

2023

NOTICE OF BUDGET HEARING

The governing body of

City of Yates Center

will meet on August 15, 2022 at 7:00 PM at Yates Center City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Yates Center City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,202,049	44.690	1,145,701	48.248	1,397,746	324,252	45.165
Debt Service							
Library	66,244	8.525	67,184	8.478	69,520	57,732	8.041
Recreation	25,601	3.264	29,290	3.246	34,285	23,290	3.244
Special Law & Emergency V	14,000	2.000	8,750	1.989	236,340	13,440	1.872
Special Highway	224,741		188,101		263,298		
Special Parks & Recreation					9,609		
Special Recreation Facilities	24,642		22,355		179,536		
Fire Protection Building	6,548		5,630		96,110		
Economic Development	39,896		32,492		51,735		
Sewer System Utility	306,064		310,502		461,615		
Sewer Debt Relief	170,077		170,078		86,826		
Ball Field Improvements	25,936		8,700		22,620		
Waterworks Utility	681,777		615,847		1,031,389		
Multi-Year Capital Improver	617,061		73,054		419,403		
Non-Budgeted Funds-A	23,626						
Non-Budgeted Funds-B							
Totals	3,428,263	58.479	2,677,684	61.961	4,360,031	418,714	58.322
						*Revenue Neutral Rate***	*58.322*
Less: Transfers	587,231		475,020		393,704		
Net Expenditure	2,841,032		2,202,664		3,966,327		
Total Tax Levied	376,830		418,697		xxxxxxxxxxxxxxxxx		
Assessed Valuation	6,444,007		6,757,597		7,179,267		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	834,858	661,612	482,352
Lease Purchase Principal	204,695	761,393	624,933
Total	1,039,553	1,423,005	1,107,286

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by KSA 79-2988*

Becky Boice

Official Title: City Clerk

Affidavit of Publication

STATE OF KANSAS,
WOODSON COUNTY, ss:

Stewart Braden, being first duly sworn, deposes and says; That he is Publisher of The Yates Center NEWS, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Woodson County, Kansas, with a general circulation in Woodson County, Kansas, with a general paid circulation on a weekly basis in Woodson County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly, published at least weekly 50 times a year; has been so published continuously and uninterrupted in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office in Yates Center in said County as second class matter.

The attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for ONE consecutive weeks, the first publication thereof being made as afore said on the 28th day of July, 20 22, with subsequent publication being made on the following dates:

2nd Publication was made on the.....day of....., 20.....

3rd Publication was made on the.....day of....., 20.....

4th Publication was made on the.....day of....., 20.....

5th Publication was made on the.....day of....., 20.....

6th Publication was made on the.....day of....., 20.....

(Sign) Stewart Braden

Printer's Fees $ . . . . 39.00 . . . .

Affidavit, Notary's Fees $ . . . . 4.00 . . . .

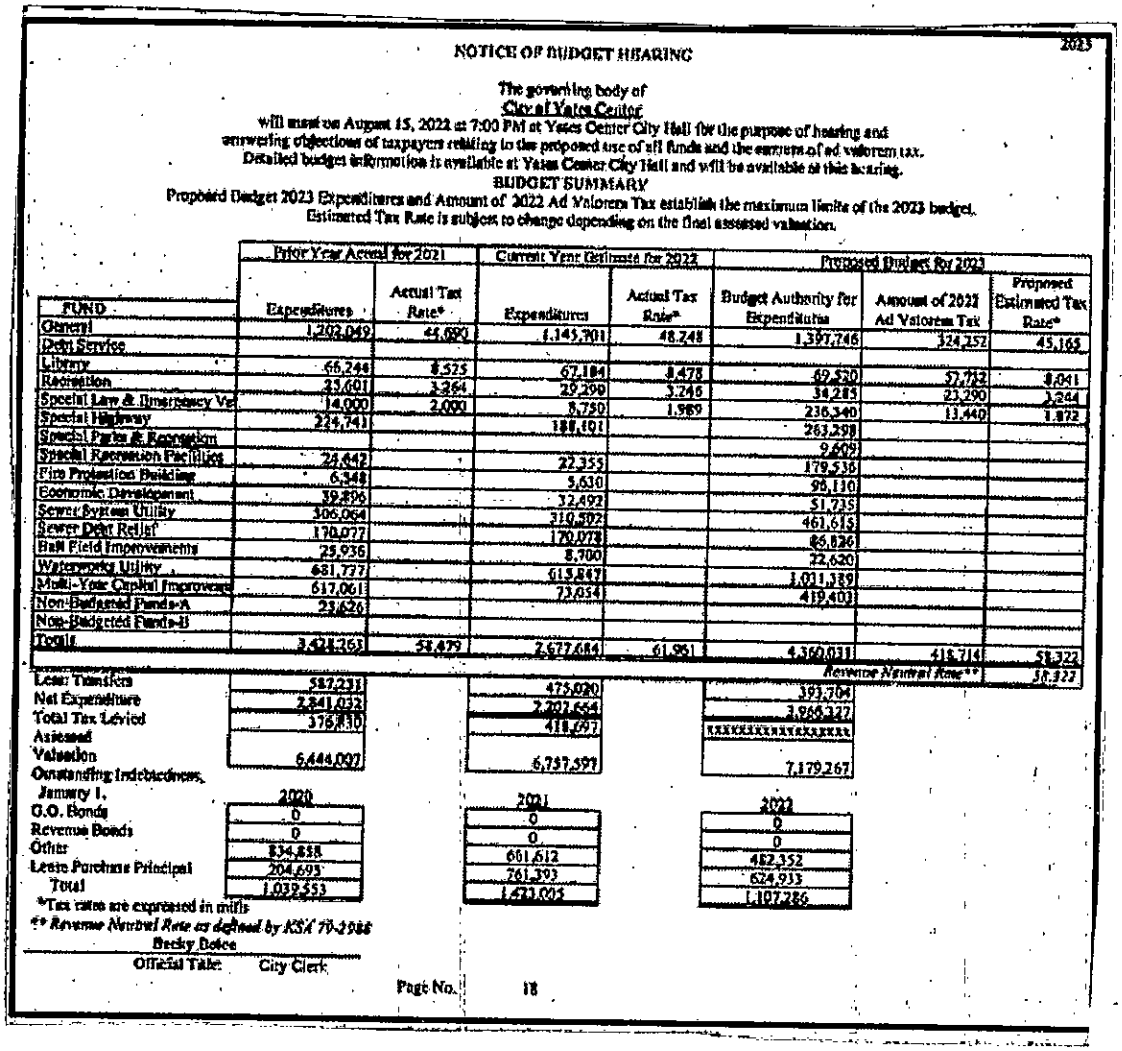
Additional Copies $ . . . . . .

Total Fee $ . . . 43.00 . . . .

Subscribed and sworn to before me on this 28th day of July, 20 22

(Sign) Shelley L. Old
Notary Public

My appointment expires: 03/05/23



2023

NOTICE OF BUDGET HEARING

The governing body of
City of Yates Center
will meet on August 15, 2022 at 7:00 PM at Yates Center City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Yates Center City Hall and will be available at this hearing.

BUDGET SUMMARY

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Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,202,049	45.097	1,145,701	48.248	1,397,746	324,252	45.165
Debt Service							
Library	66,248	8.525	67,184	8.478	69,530	57,732	8.041
Recreation	25,601	3.264	29,299	3.245	34,285	23,290	3.244
Special Law & Emergency Ve	14,000	2.000	8,750	1.989	236,340	13,440	1.872
Special Highway	224,741		188,101		263,298		
Special Parks & Recreation					9,609		
Special Recreation Facilities	28,642		22,355		179,536		
Fire Protection Building	6,348		5,630		98,110		
Economic Development	39,896		32,492		51,735		
Sewer System Utility	306,064		310,502		461,615		
Sewer Debt Relief	170,077		170,078		65,826		
Ball Field Improvements	25,936		8,700		22,620		
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Multi-Year Capital Improvem	617,061		73,054		419,403		
Non-Budgeted Funds-A	23,626						
Non-Budgeted Funds-B							
Totals	3,424,263	58.879	2,677,684	61.961	4,360,031	418,714	58.322
						Revenue Neutral Rate**	58.327
Less: Transfers	582,231		475,020		393,704		
Net Expenditure	2,841,032		2,202,664		3,966,327		
Total Tax Levied	376,830		418,697		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	6,644,097		6,757,599		7,179,267		
Outstanding Indebtedness, January 1,	2020		2021		2022		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	834,858		661,612		482,352		
Lease Purchase Principal	204,695		761,393		624,933		
Total	1,039,553		1,423,005		1,107,286		

*Tax rates are expressed in mills
** Revenue Neutral Rate as defined by KSA 79-2988

Becky Dolce
Official Title: City Clerk

Page No. 18

Shelley L. Old
Notary Public - State of Kansas
My Appt. Expires 03/05/23